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Date: June 15, 2007

To: Interested Parties

From: Anne Miller, Filing Division Chief

Subject: RDP draft instructions and worksheet

Hello,

As promised we are providing drafts of Form 540 and Schedule CA instructions for three alternatives: current law, pro-forma, and filing status differences. We highlighted the new instructions that affect RDPs to assist you as you review the new language. In addition we are also including a worksheet and instructions to assist registered domestic partners in computing their federal AGI using the filing status married/RDP filing jointly or married/RDP filing separately. The worksheet and instructions will be included in the new FTB Publication 737, Tax Information for Registered Domestic Partners. We will send the entire publication for review and comment at a later date.

The alternative we use will either be current law or the law as revised by Senate Bill (SB) 105. SB 105 has moved from the Senate to the Assembly. We are monitoring any proposed amendments to SB 105 which may impact current law regarding the computation of AGI. We will keep you informed as we monitor the legislative process.

We would appreciate you taking time to review the documents and offer comments and suggestions. Please send your comments to RDP@ftb.ca.gov.

In order to meet review deadlines we need to hear from you by July 9, 2007.

Best regards,

Anne Miller, Chief
Filing Division
Franchise Tax Board
(916) 845-4905

[California Filing Status Adjustments Worksheet](#)
[Form 540 Instructions - Current Law](#)
[Schedule CA Instructions – Current Law](#)
[Form 540 Instructions - Pro Forma](#)
[Schedule CA Instructions - Pro Forma](#)
[Form 540 Instructions – Alternative 4](#)
[Schedule CA Instructions – Alternative 4](#)